

First-tier Tribunal (Tax Chamber)

Notice of Appeal

TS TaxAp1

This form should be used to make or notify an appeal to the Tax Chamber of the First-tier Tribunal against decisions made by Her Majesty's Revenue and Customs (HMRC).

Please read the guidance attached to this form before completing the Notice of Appeal. Further information on appealing is contained in our leaflets 'Making an appeal' and 'At your hearing'. These leaflets can be downloaded from our website www.justice.gov.uk/tribunals/tax and are also available in hard copy on request by telephoning 0300 123 1024.

1. Appellant's details

Title or company or organisation

First name (if individual)

Surname (if individual)

Address (including postcode)

Daytime telephone number

Email address

Tax Reference Number relevant to your appeal e.g. National Insurance number, VAT registration number, corporation tax reference (if applicable)

2. Appellant's representative's details (if applicable)

Name of organisation or business (if applicable)

Contact name

Address (including postcode)

Telephone number

Email address

Your Reference for this appeal

3. Details of the decision(s) you are appealing

HMRC reference number

Date of decision(s)

Using the Appendix to the guidance notes, please specify:

(a) Type of Tax

And state:

(b) Is the tax a Direct Tax or an Indirect Tax? (Please mark X)

Direct ☐

Indirect ☐

Is the appeal against a penalty or surcharge? (Please mark X)

Yes ☐

No ☐

The amount of tax or penalty or surcharge (if applicable)

Has there been a Review by HMRC? (Please mark X)

Yes ☐

No ☐

Has the period for a Review ended? (Please mark X)

Yes ☐

No ☐

Date of HMRC notice of conclusions of Review

If HMRC offered a Review, but this was not accepted, date of offer of Review

If Direct tax, go to 4.

If Indirect tax, go to 5.

4. Direct tax appeals only (appeals to HMRC)

Has your appeal been made to HMRC? (Please mark X)

Yes ☐

No ☐

Date of appeal to HMRC

Please mark X here if you have not requested or been offered a Review.
(If you have, then leave blank)

☐

Go to 6

5. Indirect tax appeals only (Hardship Application)

Have you paid or deposited the disputed tax? (Please mark X)

Yes ☐ (**go to 6**) No ☐ Not required ☐ (**go to 6**)

Have you applied to HMRC for their agreement that the appeal may proceed without payment or deposit of the disputed tax? (Please mark X)

Yes ☐ No ☐

If you applied to HMRC, please tell us the status of your application: (Please mark X)

Granted ☐ (**go to 6**) Refused ☐ Pending HMRC decision ☐ (**go to 6**)

If HMRC have refused the application, are you applying to the Tribunal for consent to the appeal proceeding without payment or deposit of tax? (Please mark X)

Yes ☐ (You must provide reasons and a list of documents below)

No ☐

Reasons why you think the hardship should be allowed (Please specify)

List of documents (List here all the documents you intend to produce or rely upon in support of your hardship application). You should send copies to HMRC (if not already sent), but not to the Tribunal.

Date	Description of document

6. Time for making or notifying appeal and, if outside the time limit for appeal, request for permission to make or notify appeal late.

Latest time by which appeal ought to have been made or notified
(please refer to section 6 of the guidance notes in order to answer this question)

If appeal is made or notified late, I request permission to appeal, or to notify the appeal, outside the relevant time limit. (Please mark X)

Yes ☐ No ☐

Reasons why the appeal is made or notified late (if applicable, please specify)

7. Grounds for appeal

Please use this box to say why you think HMRC's decision(s) is wrong, giving reasons. If you are appealing against more than one decision, you must explain why you think each one is wrong. Please insert extra pages if you need to.

8. Result

Please say below what you think the decision(s) should have been if you do not already make that clear in box 7.

9. Venue for hearing of your appeal

Please state if you have a preference for the hearing of your appeal to take place, if practicable, in any particular city or town.

City or town preferred

(please refer to section 9 of the guidance notes in order to answer this question)

Reason for preference

10. About your requirements

If you or anyone coming to a Tribunal has a disability or a particular need, please set out the details below.

11. Signature

☐ I am the Appellant

☐ I am the legal representative* of the Appellant

Name

Signature (not required for
Appeals sent by email)

Date

* 'legal representative' is defined in Rule 11(7) of this Tribunal's rules which may be found on our website

If you are the representative of the appellant but not a legal representative, we will only communicate with you if the appellant signs this form, or if the appellant provides us with written notice of your name and address.

12. Document checklist

I enclose:

A copy of the HMRC decision(s) I am appealing against ☐

A copy of any statement of reasons for that decision(s) ☐

A copy of any notice of conclusions of an HMRC Review ☐

A copy of my appeal to HMRC (Direct tax only) ☐

A copy of any hardship decision by HMRC or any letter to HMRC
regarding hardship (Indirect tax only) ☐

13. Sending the form

Please either email or post (not both) this completed form and any supporting documents to:

Email: taxappeals@hmcts.gsi.gov.uk

HM Courts & Tribunals Service
First-tier Tribunal (Tax Chamber)
PO Box 16972
Birmingham
B16 6TZ

Note: Please submit this form only once (by email or post). Duplicate appeals may result in delay.

14. What will happen next?

Once we have received your completed Notice of Appeal form and associated documents, we will contact you with information on how your appeal will proceed. For further information about the next steps, please refer to our leaflets 'Making an Appeal' and 'At your hearing'.

We have a series of leaflets which provide guidance on the appeals process. These leaflets are available by request or by downloading from our website at www.justice.gov.uk/tribunals/tax. If you need this form in an alternative format e.g. large font, Braille or in Welsh Language, or require hard copies of our leaflets, please telephone **0300 123 1024**.